

**Mary Mosiman, CPA**  
**Auditor of State**

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**Warren Jenkins, CPA**  
**Chief Deputy**

**Administration and Regulation**  
**Appropriations Subcommittee**  
**January 22, 2015**

# OFFICE OF AUDITOR OF STATE

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## **Auditor of State – Mary Mosiman, CPA**

### **Administration Division ----- Chief Deputy – Warren Jenkins, CPA**

Responsible for general management of the office, which includes fiscal management, personnel, data processing, and audit report printing.

### **Financial Audit Division ----- Deputy - Andrew Nielsen, CPA**

Responsible for conducting annual audits of Iowa's Comprehensive Annual Financial Report and its Single Audit Report, all state departments and agencies, as well as audits of counties, cities, school districts, and other governmental subdivisions as requested.

### **Performance Investigation Division ----- Deputy - Tami Kusian, CPA**

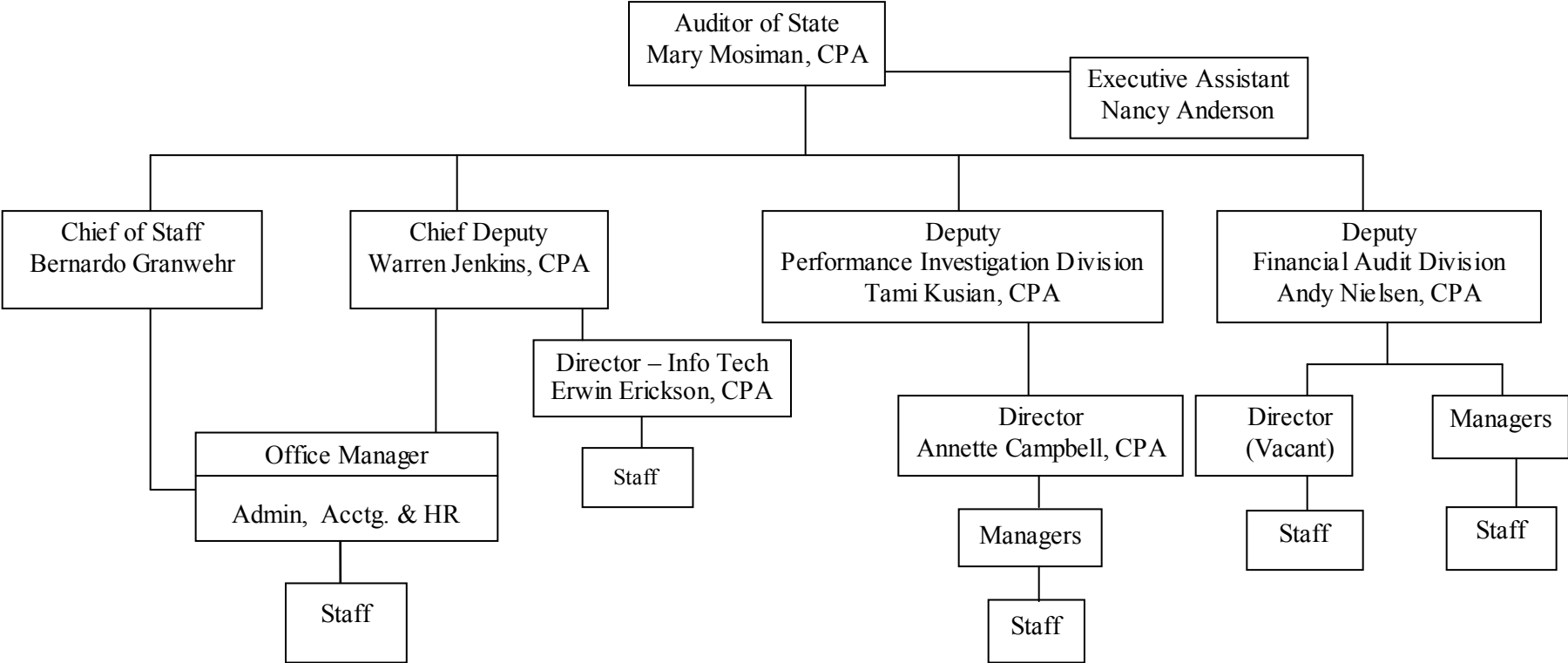
Responsible for conducting performance audits of state agencies and the programs they administer and investigating suspected embezzlements of state and local governments. The division also conducts special studies assigned by the Auditor of State or requested by the legislature.

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								BUDGET	REQUEST	REQUEST
	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016	FY2017
Audit	82.74	87.56	86.61	86.43	86.50	85.70	84.70	88.10	88.10	88.10
IT	4.98	4.46	3.92	4.00	4.00	4.00	3.80	4.00	4.00	4.00
Support	9.78	9.99	8.82	6.58	6.20	6.50	6.90	6.90	6.90	6.90
Management	4.00	4.00	3.95	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Total	101.50	106.01	103.30	101.01	100.70	100.20	99.40	103.00	103.00	103.00

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# ORGANIZATIONAL CHART



# RESOURCES

## ➤ Local government audit billings

## ➤ State agency audit billings

- Department of Commerce
- Department of Human Services
- Department of Transportation
- Department of Public Health
- State Board of Regents
- Department of Agriculture and Land Stewardship
- Iowa Veterans Home
- Department of Education
- Department of Natural Resources
- Department of Workforce Development
- Iowa Public Employees' Retirement System
- Department of Administrative Services
- Offices of the Clerks of District Court of the Judicial Branch
- Federal Financial Assistance
- Iowa Lottery

## ➤ Agency audits paid from appropriation

- Iowa State Fair
- Attorney General
- Auditor of State
- Department for the Blind
- Ethics & Campaign Disclosure Board
- Civil Rights Commission
- Department of Corrections
- Department of Cultural Affairs
- Economic Development Authority
- College Student Aid Commission
- Iowa Public Television
- Department on Aging
- Iowa Communications Network (ICN)
- Governor's Office
- Department of Human Rights
- Department of Inspections and Appeals
- Judicial Department
- Judicial Retirement System
- Judicial Districts
- Law Enforcement Academy
- Legislature
- Department of Management
- Parole Board
- Peace Officers' Retirement System
- Public Employment Relations Board
- Department of Public Defense
- Department of Homeland Security and Emergency Management
- Department of Public Safety
- Department of Revenue
- Governor's Office on Drug Control Policy
- Secretary of State
- State Appeal Board
- State Executive Council
- Treasurer of State
- Iowa Centennial Memorial Foundation

## HOURS

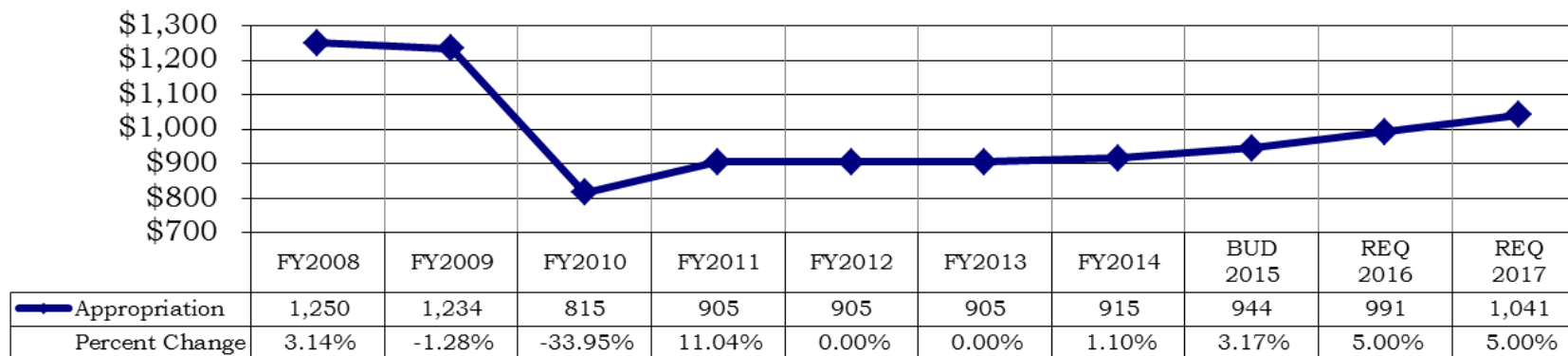
Type	FY2008		FY2009		FY2010		FY2011		FY2012		FY2013		FY2014		BUDGET FY2015		REQUEST FY2016		REQUEST FY2017	
Filing Fee	4,895	3%	3,668	2%	5,370	4%	6,363	4%	6,541	4%	4,731	3%	4,946	3%	5,000	3%	5,000	3%	5,000	3%
Periodic Exams	-		-		-		-		-		-		-		2,577	2%	2,577	2%	2,577	2%
Local Audits	48,613	33%	46,668	30%	43,924	29%	45,234	31%	48,147	32%	48,796	33%	50,502	34%	44,792	29%	45,982	30%	45,982	30%
State Audits	91,838	63%	102,753	67%	99,858	67%	93,166	64%	95,796	64%	94,676	64%	92,621	63%	99,491	66%	99,101	65%	100,001	65%
Total	145,346		153,089		149,152		144,763		150,484		148,203		148,068		151,860		152,660		153,560	

## FINANCIAL SUMMARY

	ACTUAL FY2008	ACTUAL FY2009	ACTUAL FY2010	ACTUAL FY2011	ACTUAL FY2012	ACTUAL FY2013	ACTUAL FY2014	BUDGET FY2015	REQUEST FY2016	REQUEST FY2017
<b>RESOURCES:</b>										
Balance Forward	\$ 32,041	\$ 126,111	\$ 267,895	\$ 287,816	\$ 262,885	\$ 254,532	\$ 278,240	\$ 728,063	\$ 572,869	\$ 458,295
Appropriation	1,249,928	1,234,346	814,921	904,193	905,832	905,468	914,811	944,777	991,731	1,041,318
Audit Billings:										
Local	2,287,267	2,315,116	2,289,392	2,307,398	2,466,771	2,533,633	2,836,478	2,615,133	2,706,662	2,801,396
State	4,742,076	5,446,500	5,508,618	5,072,233	5,300,568	5,454,805	5,196,773	5,959,297	6,167,873	6,383,748
Subtotal Audit Billings	7,029,343	7,761,616	7,798,010	7,379,631	7,767,339	7,988,438	8,033,251	8,574,430	8,874,535	9,185,144
Filing Fees	488,724	453,500	466,273	480,212	503,861	480,528	504,009	499,775	499,775	499,775
Periodic Exam Fees	-	-	-	-	-	-	368,350	375,000	375,000	375,000
Other	31,751	29,205	46,266	41,581	34,615	35,706	28,289	30,000	30,000	30,001
Total Resources	\$ 8,831,787	\$ 9,604,778	\$ 9,393,365	\$ 9,093,433	\$ 9,474,532	\$ 9,664,672	\$ 10,126,950	\$ 11,152,045	\$ 11,343,911	\$ 11,589,533
<b>DISPOSITION OF RESOURCES:</b>										
Personal Services	\$ 7,893,291	\$ 8,394,855	\$ 8,265,238	\$ 8,026,759	\$ 8,345,185	\$ 8,488,846	8,487,406	9,039,604	9,310,792	9,590,116
Travel & Subsistence	399,820	390,522	349,407	364,959	364,034	387,844	411,616	443,270	443,270	456,568
Supplies & Materials	49,814	59,906	58,386	57,328	67,146	59,960	55,510	65,800	71,100	73,233
Contractual Services	277,196	250,920	256,034	296,905	301,073	300,419	305,900	742,002	764,262	787,190
Equipment & Repairs	72,545	216,398	168,478	75,594	135,159	139,696	114,164	280,000	280,000	220,000
Licenses, Permits & Refunds	11,700	6,325	7,225	8,275	6,675	9,058	24,021	8,500	9,000	9,000
Reversion	1,310	17,957	781	728	728	609	270	-	-	-
Balance Forward	126,111	267,895	287,816	262,885	254,532	278,240	728,063	572,869	458,295	453,426
Total Disposition of Resources	\$ 8,831,787	\$ 9,604,778	\$ 9,393,365	\$ 9,093,433	\$ 9,474,532	\$ 9,664,672	\$ 10,126,950	\$ 11,152,045	\$ 11,343,910	\$ 11,589,533

## Appropriation

(In Thousands)



## SPECIAL REPORTS

The Office of Auditor of State has issued the following special reports since January 1, 2014:

- Special Investigation of the Martensdale-St. Marys Community School District
- Special Investigation of the Mid-Prairie Community School District
- Special Investigation of the Iowa County Treasurer's Office
- Special Investigation of the Sac County Treasurer's Office Motor Vehicle Department
- Special Investigation of the City of West Liberty
- Special Investigation of the Monona County Auditor's Office
- Special Investigation of the Mahaska County Soil and Water Conservation District
- Review of Payments by the Secretary of State's Office to Former Employees
- Special Investigation of the State Public Defender's Office
- Review of State Employee Grievance Processes and Settlement Agreements
- Special Investigation of the Malvern Public Library
- Special Investigation of the University of Iowa Athletic Ticket Office and Hawkeye Express

- Review of the Central Procurement Enterprise of the Iowa Department of Administrative Services
- Special Investigation of the Cerro Gordo County MIS Department
- Special Investigation of the City of Menlo
- Special Investigation of the City of Kinross
- Special Investigation of the University of Iowa Hospitals and Clinics, Health Care Information Systems Department
- Review of the Operations of Certain Departments of the University of Iowa Hospitals and Clinics
- Special Investigation of Grange Township
- Review of the Sixth Judicial District Department of Correctional Services

As of January 21, 2015, the Office of Auditor of State is conducting approximately 25 special investigations which will result in issuance of special reports upon completion of the investigations.